

set up for sale at the same time, and the bid shall be struck off to him who will pay the amount of taxes with all the expenses for the smallest part of the land.

SEC. 40. If no one will or shall offer to pay the amount of taxes for a less number of acres than the whole number of acres in said tract, then the sheriff shall bid off the property for the county, and, upon proving the fact, and tendering to the chairman of the board of commissioners a deed to the county for the property, duly proven before the clerk of the superior court of the county, shall have credit for the amount of such tax and fee paid for registration. The deed shall be deposited without delay by the said chairman with the register of deeds and recorded by him, for which he shall be allowed a fee of twenty-five cents. The property so purchased by the county shall be under the control of the board of commissioners of the county, but may be redeemed as hereinafter prescribed; and the said board shall order the sheriff to pay the State Treasurer the State tax due thereon out of the county funds in his hands, and on the payment thereof the said Treasurer shall issue his certificate to the said sheriff; and the said board shall cause an allowance to be made to the said sheriff in his settlement with the treasurer of the county for the amount of State tax and costs.

When sheriff to bid in property for county.

To be credited with tax on tendering deed to county.

Deed to be recorded.

Property to be under control of commissioners.

State tax to be paid out of county funds.

Allowance to sheriff.

SEC. 41. The delinquent, his agent or attorney, may retain possession of the property for twelve months after the sale, and within that time redeem it by paying or tendering the purchaser the amount paid by him, and twenty-five per centum in addition thereto. If the purchaser shall accept the sum so tendered, he shall give a receipt therefor. If he shall refuse or cannot be found in the county, the delinquent may pay the same to the clerk of the superior court for the use of the purchaser, and the clerk shall give a receipt therefor. Such payment shall be equivalent to payment to the purchaser. The delinquent, his agent or attorney, may cause the receipt of the

Redemption of land.

Remedy when purchaser refuses to give receipt.

Receipt to be registered.